

**DEVELOPMENT OF ACCOUNTING INFORMATION SYSTEM AT PKU  
MUHAMMADIYAH KUTOARJO**



**This Final Project Compiled as a Condition to Complete Bachelor Degree Program at the  
Informatics Department Faculty of Communication and Information**

**Submitted by:**

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**INFORMATICS DEPARTMENT  
FACULTY OF COMMUNICATION AND INFORMATION  
UNIVERSITAS MUHAMMADIYAH SURAKARTA**

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**APPROVAL PAGE**

**DEVELOPMENT OF ACCOUNTING INFORMATION SYSTEM AT PKU  
MUHAMMADIYAH KUTOARJO**

**SCIENTIFIC PUBLICATIONS**

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VALIDATION PAGE

DEVELOPMENT OF ACCOUNTING AND INFORMATION SYSTEM AT  
PKU MUHAMMADIYAH KUTOARJO

BY

ARGA YUDHA ADHIPRAMA

L 200 134 003

Has been well sustained in front of examiners  
Faculty of Communication and Informatics  
Universitas Muhammadiyah Surakarta  
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To obtain a bachelor's degree

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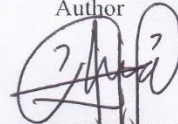


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### DEVELOPMENT OF ACCOUNTING INFORMATION SYSTEM AT PKU MUHAMMADIYAH KUTOARJO

**Abstract**

Muhammadiyah is an Islamic organization that has some universities and hospitals, one of them is Kutoarjo PKU Muhammadiyah Hospital. Trustees of the People's Welfare (PKU) Muhammadiyah is one of the charitable efforts of Muhammadiyah engaged in health and social care. In carrying out its service to the community, PKU Muhammadiyah Hospital use of information systems. Information system is need being easy to use and can be accessed anywhere and the cost is cheaper than having to use paper media. In the hospital information system consists of several systems, one of them is the accounting information system. Accounting information system is very important in hospitals because handles the financial part. Accounting information system has the function of which is to reduce and minimize human error in calculating the administration in the hospital. Making the information system there are several platforms that mobile, desktop and websites platform. To manufacture the accounting information system at PKU Muhammadiyah Hospital Kutoarjo use website platform being easy to use and can be accessed from anywhere with an internet connected. The method used in making the accounting information system is the waterfall method. Waterfall method is a method developed for the manufacture of software. Method systematically evolve from one stage to another in a fashion like a waterfall. In the making of this web-based system using the programming language PHP with Codeigniter framework Because of familiar and easy to use.

**Keywords:** PKU Muhammadiyah, Information System, Accounting, Waterfall Method, Codeigniter

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# **DEVELOPMENT OF ACCOUNTING INFORMATION SYSTEM AT PKU MUHAMMADIYAH KUTOARJO**

## **Abstrak**

Muhammadiyah adalah organisasi Islam yang memiliki beberapa universitas dan rumah sakit, salah satunya adalah Rumah Sakit PKU Muhammadiyah Kutoarjo. Pengawas Kesejahteraan Rakyat (PKU) Muhammadiyah merupakan salah satu upaya amal Muhammadiyah yang bergerak dalam bidang kesehatan dan kepedulian sosial. Dalam menjalankan pelayanannya kepada masyarakat, Rumah Sakit PKU Muhammadiyah menggunakan sistem informasi. Sistem informasi ini perlu dan mudah digunakan dan bisa diakses dimana saja dan biayanya lebih murah daripada harus menggunakan media kertas. Dalam sistem informasi rumah sakit terdiri dari beberapa sistem, salah satunya adalah sistem informasi akuntansi. Sistem informasi akuntansi sangat penting di rumah sakit karena menangani bagian keuangan. Sistem informasi akuntansi yang fungsinya mengurangi dan meminimalkan kesalahan manusia dalam perhitungan administrasi yang ada di rumah sakit. Pembuatan sistem informasi ada beberapa platform yaitu platform mobile, desktop dan website. Untuk pembuatan sistem informasi akuntansi di Rumah Sakit PKU Muhammadiyah Kutoarjo menggunakan platform website yang mudah digunakan dan dapat diakses dari manapun dengan koneksi internet. Metode yang digunakan dalam pembuatan sistem informasi akuntansi adalah metode waterfall. Metode waterfall adalah metode yang dikembangkan untuk pembuatan perangkat lunak. Metode sistematis berkembang dari satu tahap ke tahap lainnya dengan cara seperti air terjun. Dalam pembuatan sistem berbasis web ini menggunakan bahasa pemrograman PHP dengan framework Codeigniter Karena familiar dan mudah digunakan.

**Kata Kunci :** PKU Muhammadiyah, Sistem Informasi, Akuntansi, Metode Waterfall, Codeigniter

## **Abstract**

Muhammadiyah is an Islamic organization that has some universities and hospitals, one of them is Kutoarjo PKU Muhammadiyah Hospital. Trustees of the People's Welfare (PKU) Muhammadiyah is one of the charitable efforts of Muhammadiyah engaged in health and social care. In carrying out its service to the community, PKU Muhammadiyah Hospital use of information systems. Information system is need being easy to use and can be accessed anywhere and the cost is cheaper than having to use paper media. In the hospital information system consists of several systems, one of them is the accounting information system. Accounting information system is very important in hospitals because handles the financial part. Accounting information system has the function of which is to reduce and minimize human error in calculating the administration is in the hospital. Making the information system there are several platforms that mobile, desktop and websites platform. To manufacture the accounting information system at PKU Muhammadiyah Hospital Kutoarjo use website platform being easy to use and can be accessed from anywhere with an internet connected. The method used in making the accounting information system is the waterfall method. Waterfall method is a method developed for the manufacture of software. Method systematically evolve from one stage to another in a fashion like a waterfall. In the making of this web-based system using the programming language PHP with Codeigniter framework Because of familiar and easy to use.

**Keywords:** PKU Muhammadiyah, Information System, Accounting, Waterfall Method, Codeigniter

## 1. INTRODUCTION

Muhammadiyah is a great Islamic movement in Indonesia. Muhammadiyah name itself is taken from prophet Muhammad SAW, which means the people those who became followers of prophet Muhammad SAW. The main purpose of the establishment of the Islamic organization Muhammadiyah is to return all irregularities that occurred in the process of propaganda. To perform its purpose muhammadiyah have a constitution (AD).

In grain 6th Muhammadiyah Muqaddimah Statutes declared, launching a charity-order business and struggle with organization, which implies the importance of the organization as a necessary tool movement. As the positive impact of this organization, now has a lot of standing hospitals, orphanages, and educational facilities throughout Indonesia.

In Indonesia, there are many businesses charity muhammadiyah (AUM), namely hospitals, education and orphanages, one of which is the PKU Muhammadiyah Kutoarjo Hospital. To simplify the process of running the public service PKU Muhammadiyah Kutoarjo Hospital especially the financial section. System is very helpful information for all the service process will be computerized. The process of computerization has advantages compared with manual processes using paper media. Budget spent using paper media is more expensive than the computer media. Using computer media very easily and quickly accessible only with an internet connection. For paper media in the search data will be more difficult because it must check the files earlier.

PKU Muhammadiyah Kutoarjo Hospital information system consists of a some system Namely System patient information, pharmacy information systems, and financial information systems. The third system has a relationship with one another. The financial information system is part of important in the hospital information system. Financial information systems to handle the financial management processes in a hospital. The process of computerization in financial management have an important role that can minimize human errors made by calculating the administration is in the hospital.

Every organization requires information system to facilitate the activities that have been planned and supervised to control incoming and outgoing finances (Mamahit et al., 2014). The hospital includes an organization because it consists of several parts. So that in streamlining its activities to the public service requires an information system. In designing information systems, there are several methods, one of which is the waterfall method.

Accounting Information System (AIS) is a platform in the which the core concepts of accounting, such as, recording, classifying, storing, safeguarding and interpreting the data and reporting accounting information are performed by using various standardized and customized software for better financial



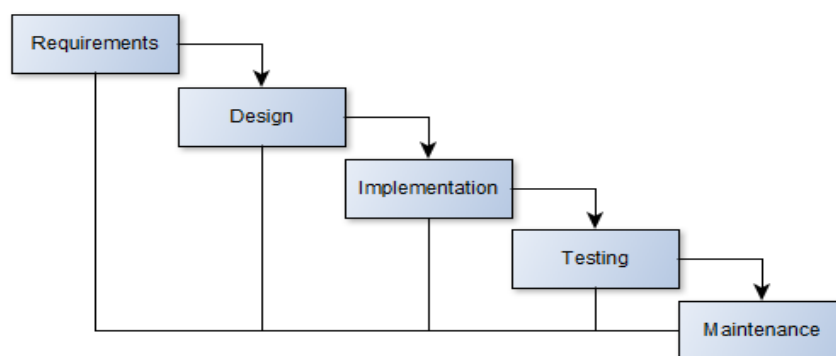
control (Khaled Amin et al., 2016). The use of computers in this period aimed to improve the efficiency, because it proved for certain jobs, computer use much more efficient (in terms of time and cost) than by employing dozens of human resources for the same (Indrajit, 2000).

Based on the above statement, to facilitate their activities in the financial management of PKU Muhammadiyah Hospital in serving the community, we need a system of accounting information which can be accessed easily and quickly. The accounting information system can manage payroll doctor, patient costs both inpatient and outpatient and make financial recapitulation. The accounting information system can be accessed and managed by administrators who have access rights. Making the accounting information system to minimize errors made by human counting. In management financial data information system is easy to access the data and the results were accurate.

## 2. METHOD

Accounting information system will be developed at the hospital PKU Muhammadiyah Kutoarjo. This accounting information system will regulate the payroll system of doctors, patient payment systems and financial recapitulation. Doctors' salaries are obtained from doctors taking medical action to patients and doctors making visits to patients. Patient payment system obtained from hospital room rent, medical cost, consumption costs, labor costs, other cost, and doctor visit fees. The accounting information system will be created using the waterfall method. Is the sequential waterfall model of development models. The oldest of Reviews These, and the best known, is the waterfall models a sequence of stages in the which the output of each stage Becomes the input for the next (Balaji and Murugaiyan, 2012).

Waterfall method is suitable for large-scale systems including accounting information system. In the waterfall method has stages of manufacture of system information. Stage waterfall methods include requirements, design, implementation, testing, maintenance (Balaji and Murugaiyan, 2012)



*Figure 1. Waterfall Models*

## 2.1 Requirement

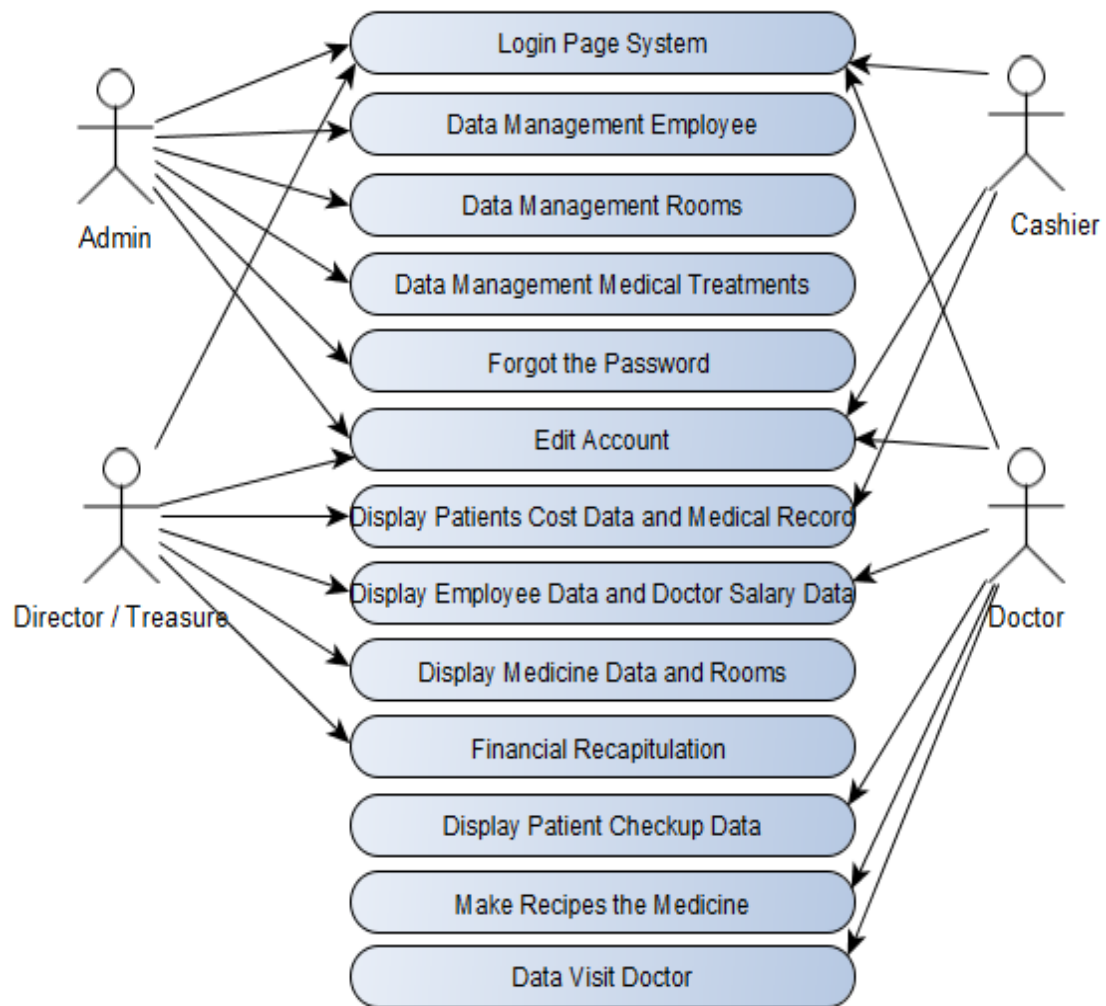
In the requirements analysis stage, the authors ask the requirement of PKU Muhammadiyah hospital Kutoarjo. It contains workflow requirements of accounting at the hospital. In addition to data collection by observation and interviews to the hospital. Interviews were conducted to determine the accounting workflow in the hospital. observation is made for data retrieval hospital employees such as sample. The requirements related to this study include : calculate the cost of patient bills both inpatients and outpatients, calculate doctor's salary based on medical action and visit doctor, and make a financial recapitulation.

## 2.2 Design

In the design phase conducted by making use case diagrams, activity diagrams, database design, interface design, development, testing, and maintenance. Use case diagram is a graphical representation of all actors and interactions between actors in a system. Activities diagram is a diagram that describes the flow of work or business processes that exist in a system. And Database design is a database design to accommodate all data in the system.

### 2.2.1 Use Case Diagram

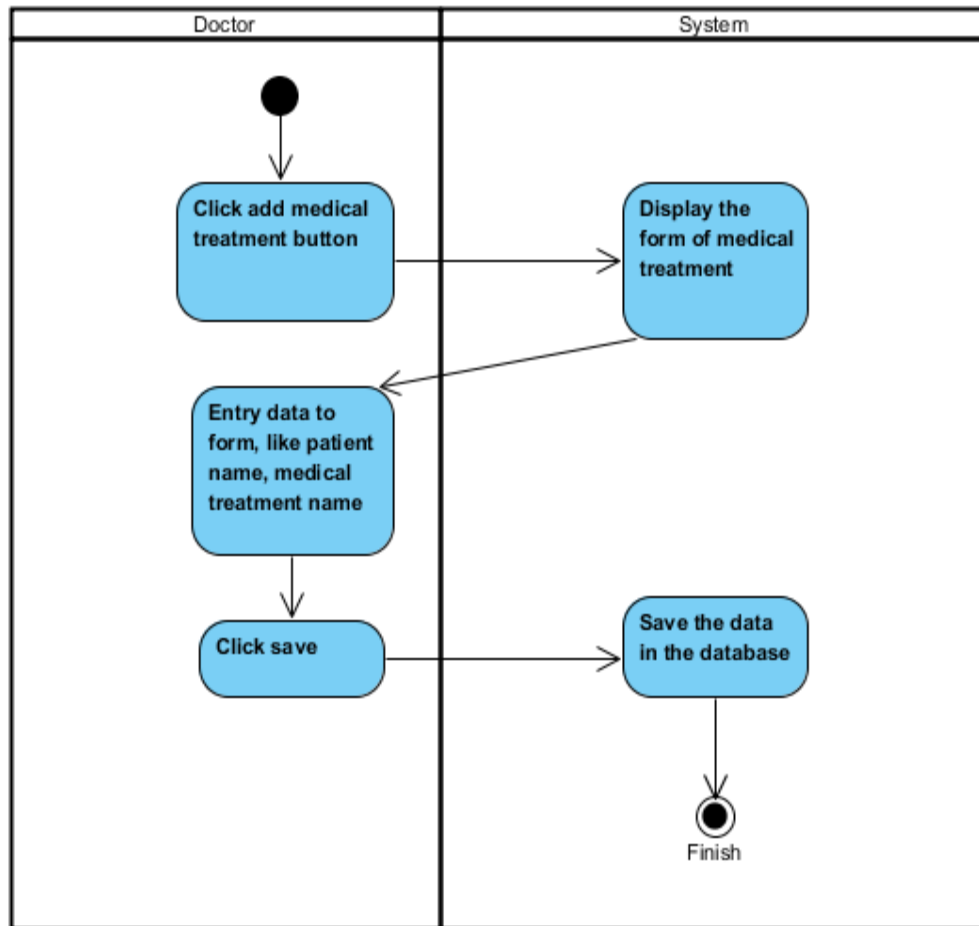
In use case diagram there are 5 actors are admin, cashier, doctor, treasure and director. 5 actors have different functionality. Admin can perform employee data management, action data management and data management room. Admin also has a feature to forget the password. The cashier can calculate the outpatient and inpatient bills and print the patient's bill. Doctor can add examination data to the patient being handled, prescribe the medicine for the patient. The treasurer and director can see all the data that is in the system see and print salary of doctor and see net income for some period. Use case of accounting information system illustrated in Figure 2.



*Figure 2. Use Case Diagram*

### 2.2.2 Activity Diagram

This diagram illustrates the activity of medical treatment by doctors to patients. Medical action is performed by a doctor or nurse. The way to perform a medical action is to enter the data into a medical action form such as the patient's name and the name of the medical action then click save so that the data will be stored into the database. Activity diagram of medical treatment illustrated in Figure 3.



*Figure 3. Activity Diagram Of Medical Treatment Input*

### 2.2.3 Database Design

In this Application database design consists of 23 tables, there is a master table, transaction table and view table. Table master in this application is s\_biayalain, s\_biayalainlain, s\_kamar, s\_kasur, s\_kategoripengeluaranrs, s\_laborat, s\_makan, s\_obat, s\_pasien, s\_pasienlunas, s\_pegawai, s\_pemasukanrs, s\_pengeluaranrs, s\_supplierobat, s\_tindakan, s\_visitdokter. For transaction table is s\_ambilbiayalain, s\_ambillaborat, s\_ambilobat, s\_ambilvisitdokter, s\_periksapasien. Table view in this application is view\_dokter, and view\_user. Table master is a table that stands alone or represents a particular entity. Table transaction is a table formed from the transaction. Table transactions can not stand alone and depend on other tables. Database design of accounting information system illustrated in Figure 4.





Information :

- No. 1 : Column of the start date of the recapitulation.
- No. 2 : Column of the final date of the recapitulation.
- No. 3 : Button to search.
- No. 4 : Table of financial income recapitulation.
- No. 5 : Table of financial expenditure recapitulation.
- No. 6 : Net income column.

## 2) Patient bills Page

The diagram shows a patient bill form with the following elements and callouts:

- Callout 1:** Points to the hospital logo, which is a circle containing the text "RS PKU MUHAMMADIYA KUTOARJO".
- Callout 2:** Points to the header text "RINCIAN TAGIHAN PASIEN" above a table.
- Callout 3:** Points to a text box containing "Terimakasih atas Kepercayaan terhadap RS PKU MUHAMMADIYAH KUTOARJO".
- Callout 4:** Points to the "Total:" label next to a text input field for the total bill amount.
- Callout 5:** Points to a button labeled "Kembali" (Return).

Other visible text on the form includes "Tanggal : 16 July 2017", "Dari :", "Kepada :", and "Jumlah Tagihan :".

No	NAMA TAGIHAN	HARGA	JUMLAH	SUBTOTAL

*Figure 6. Page Of Patient Bill*

Information :

- No. 1 : Hospital logo of pku muhammadiyah kutoarjo
- No. 2 : Table details of patient bills, in the table there are details of room rental fees, actions Medical, and drug costs.
- No. 3 : Information box thanks to customer.
- No. 4 : Box contains the entire amount of the patient's bill.
- No. 5 : Back button to return to the previous page.

#### 2.2.5 Development

The creation of this accounting information system will use several libraries and applications of Apache web server, MYSQL database, AdminLTE 2 template from twitter bootstrap, dompdf to convert data from database to pdf, PHPExcel to convert data from database to Excel, and Codeigniter 3 PHP Framework.

#### 2.2.6 Testing

Testing of the system of accounting information system will use the method of black box more focused on testing functionality. This test also involving the PKU Muhammadiyah Hospital Kutoarjo as the main operator in the information system to learn more about the possibility of errors caused by the user in the functional operation of this information system.

#### 2.2.7 Maintenance

Continued treatment performed after the accounting information system has been running in a real environment with fixing bugs or errors that might be found next program due to differences in the local environment and environmental development in web hosting or anything else that causes the system information is not running properly.

### **3. RESULT AND DISCUSSION**

#### **3.1 Implementation**

System generated from this research is accounting information system that can calculate doctor salary based on medical action and doctor visit to patient. And can calculate the patient's bill based on the consumption costs, room rental fees, medical treatment costs, medical expenses, labor costs, other expenses, and doctor visit fees. In this system there are 5 users to run it is director, treasurer, admin, doctor and cashier. This accounting system is already integrated so it only has one login page. System creation using MVC (model-view-controller) method of codeigniter. In addition to the design of the application display using the theme of AdminLTE 2 from bootstrap twitter that has been modified and tailored to the needs. To feature covert data from database to pdf using DOMPDF library. And to convert data from database to Excel using PHPExcel library.

Features on the director's page are 8 refer to patient data and patient billing, see employee data, see doctor's salary, see drug data, see room data, see action data, see financial recapitulation and account. View patient data and patient billing is a feature to see all inpatient, outpatient data as well as to see patient bills based on date of admission and return of patients. In the patient's bill is made up of 7 principal bills: Consumption costs, room rental fees, medical treatment costs, medical expenses, labor costs, other expenses, and doctor visit fees. View employee data is a feature to see all employee

data in hospital pku kutoarjo and can print employee data. See the doctor's salary is a feature to see the entire salary of existing doctors. Calculation of doctor salary based on medical action and visit to patient. View drug data is a feature to look at all drugs such as drug name, price and etc. View room data is a feature to view data of all rooms in the hospital such as room name, price and others. View action data is a feature to view a list of existing medical action data such as action name, price and etc. Account consists of 2 sub menu that is edit and change password. Edit is a feature to edit user login data such as name, address, date of birth. Change password is a feature to update password with new password. The features on the treasurer page are the same as the director.

Admin page features there are 6 that see patient data, employee data management, medical data management action, data room management, forgot password, account. Employee data management is a feature to manage employee data that is create, read, update, and delete employee data. Management of medical action data is a feature for managing medical action data that is create, read, update, and delete medical action. Room data management is a feature to manage the data room that is create, read, update, delete data room. Forgot password is a feature to update user password if user forgot password. Doctor page feature there are 5 that is patient check data, doctor visit data, prescription data, doctor salary, account. Patient check data is a feature to see the patient treated and make the patient's medical action. Physician visit data is a feature to see all the doctor's visit that has been done and make a new visit to the patient being handled. Prescription drug data is a feature to look at prescribed medicines that have been made and prescribe medications to the patients being treated. Features cashier page there are 2 features there is see patient data and patient bills, account. In the features of patient data and patient bills there is a set button paid off. The set button paid off have functions to update the data of patients who have paid to the paid status.

RINCIAN TAGIHAN PASIEN				
No	NAMA TAGIHAN	HARGA	JUMLAH	SUB TOTAL
BIAYA SEWA KAMAR				
1	sewa kamar	Rp 300.000,00 /hari	7	Rp 2.100.000,00
BIAYA TINDAKAN MEDIS				
1	CT SCAN	Rp 400.000,00	2	Rp 800.000,00
2	SUNTIK INFUS	Rp 30.000,00	1	Rp 30.000,00
3	TRANSFUSI DARAH	Rp 500.000,00	1	Rp 500.000,00
BIAYA OBAT				
1	paracetamol	Rp 15.000,00	11	Rp 165.000,00
No	NAMA TAGIHAN	HARGA	JUMLAH	SUB TOTAL
Jumlah Tagihan :				
Total:				Rp 3.595.000,00

Terimakasih atas Kepercayaan terhadap RS PKU MUHAMMADIYAH KUTOARJO.

```

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<table class="table table-responsive table-sm table-inverse table-bordered table-hover
table-condensed table-striped">
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<tr>
<th class="active">No</th>
<th class="active">NAMA TAGIHAN</th>
<th class="active">HARGA</th>
<th class="active">JUMLAH</th>
<th class="active">SUB TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><b>BIAYA SEWA KAMAR</b></td>
</tr>
<tr>
<td>1</td>
<td>sewa kamar</td>
<td>Rp 300.000,00 /hari</td>
<td>7</td>
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</tr>
<tr>
<td colspan="4">Total:</td>
<td>Rp 3.595.000,00</td>
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```

Figure 7. Details of patient bills



RINCIAN GAJI DOKTER					
No	NAMA GAJI	TANGGAL	HARGA	SUB TOTAL	
GAJI TINDAKAN DOKTER					
1	CT SCAN	2017-07-10	Rp 100.000,00	1	Rp 100.000,00
2	SUNTIK INFUS	2017-07-10	Rp 10.000,00	2	Rp 20.000,00
3	TRANSFUSI DARAH	2017-07-01	Rp 200.000,00	3	Rp 600.000,00
GAJI VISIT DOKTER					
1	KELAS I (DOKTER UMUM)	2017-07-10	Rp 50.000,00	2	Rp 100.000,00
2	KONSULTASI KELAS I (DOKTER UMUM)	2017-07-11	Rp 30.000,00	1	Rp 30.000,00
3	KONSULTASI KELAS II (DOKTER UMUM)	2017-07-11	Rp 25.000,00	1	Rp 25.000,00
No	NAMA GAJI	TANGGAL	HARGA	JUMLAH	SUB TOTAL
Terimakasih atas Kepercayaan terhadap RS PKU MUHAMMADYAH KUTOARJO.					
Jumlah Gaji :					
Total:			Rp 875.000,00		

```
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<td><b>i>GAJI TINDAKAN DOKTER</i></b> </td>
</tr>
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Figure 8. Details of doctor's salary

REKAPITULASI PEMASUKAN KEUANGAN		
No	NAMA REKAP PEMASUKAN	SUBTOTAL PEMASUKAN
1	KONSUMSI	Rp 30.000,00
2	SEWA KAMAR	Rp 100.000,00
3	TINDAKAN MEDIS	Rp 1.480.000,00
4	OBAT	Rp 924.000,00
5	LABORAT	Rp 148.000,00
6	VISIT DOKTER	Rp 410.000,00
7	BIAYA LAIN	Rp 70.000,00
8	BIAYA LAIN-LAIN	Rp 245.000,00
9	PEMASUKAN LAIN	Rp 500.000,00
TOTAL PEMASUKAN : Rp 3.907.000,00		
REKAPITULASI PENGELUARAN KEUANGAN		
No	NAMA REKAP PENGELUARAN	SUBTOTAL PENGELUARAN
1	KONSUMSI	Rp 500.000,00
2	LABORAT	Rp 40.000,00
3	OBAT	Rp 1.500.000,00
TOTAL PENGELUARAN : Rp 2.040.000,00		

```

<center><b>REKAPITULASI PEMASUKAN KEUANGAN</b></center>
<br>
<div class="table-responsive">
  <table class="table table-responsive table-sm table-inverse table-bordered table-hover table-condensed table-striped">
    <thead>
      <tr>
        <th class="active">No</th>
        <th class="active">NAMA REKAP PEMASUKAN</th>
        <th class="active">SUBTOTAL PEMASUKAN</th>
      </tr>
    </thead>
    <tbody>
      <tr>
        <td>1</td>
        <td><i>KONSUMSI</i></td>
        <td>Rp <?php echo number_format($row_totalpendapatankonsumsi->
          jml_pendapatan_konsumsi,2,',', '.'); ?></td>
      </tr>
    </tbody>
  </table>

```

Figure 9. Financial Recapitulation

### 3.2 Black Box Testing

Testing this accounting information system using the method black box. Black box testing, testing only by observing the results of execution through test data. This test can not know the details of the test can only know the input and output only. The purpose of testing is to know the error so that it can be directly repaired. With testing improve the quality of this accounting information system.

Table 1. Black Box Testing

No	Scenario	Test Case	Expectation	Result (Valid/Fail)
1	Login Testing	Select the user access right and than input username and password.	If the username and password are correct then the system will redirect to the user page based on username and password	Valid
2	Patient bills Feature	Input room, medical action, medicine to patient.	If the room data, medical action, medication has been correctly stamped then it will calculate the patient's bill based on the date the patient entered until today.	Valid
3	Doctor's Salary Feature	Input medical action and visit doctor to patient.	If the medical action and visit the doctor has been properly installed then the system will calculate the salary of doctors by date.	Valid
4	Input of medical action data feature	Input action data with format patient name, name of medical action.	If medical data input data is correct then the data will be input in table s_periksapasien.	Valid
5	Financial Recapitulation feature	Input the start date of the recapitulation and the end date of the recapitulation.	If input the date is correct the financial recapitulation will be appear and can get net income.	Valid

### 3.3 Apache Benchmark Testing

Apache benchmark testing is a test to determine the performance of a web / system information by accessing web pages / system information with many users who access. In table 2 below is the result of apache test benchmark testing for accounting information system at pku kutoarjo. **Request Per Second** is result from apache benchmark testing.

Table 2. Apache Benchmark Testing

No	-n	-c	Request Per Second
1	1000	100	10.24
2	2000	100	8.52
3	1000	200	7.54
4	2000	200	7.19

### 3.4 Result

First, Based on table 1 the results of Black box testing done everything is successful. All features such as login, Patient bills Feature, Doctor's Salary Feature, Input of medical action data feature, Financial Recapitulation feature and other features are running properly.

Second, based on table 2 the result of apache benchmark testing runs fine, no request error. -N is the number of requests or connections made to the server. -C is the number of concurrent requests made. Request per second is the result of the test. The bigger the request per second the better the web performance.

### 3.5 Analysis

Based on the 2 above test then the accounting information system has been successfully executed functionally and technically. This accounting system is able to facilitate the hospital pku muhamadiyah kutoarjo to manage the existing accounting data at the hospital. So that expected service to patient run optimally in accordance with expectation. This accounting information system has advantages because the hospital does not need to calculate the cost of the patient bill because it is automatically the system will count. In addition the system also has a feature to calculate the salary of doctors, so it will simplify and accelerate the existing bureaucracy in the hospital. An important feature in this application is financial recapitulation. Financial recapitulation calculates the amount of financial income, the amount of financial expenditure based on the date of recapitulation so as to obtain the amount of net income.

On the other hand the existing accounting information system at the hospital that is running now there is no feature to calculate the salary of a doctor. Accounting information system that has not had integration between other systems so that there are many login pages in each different system. For information systems that are now running in hospitals pku kutoarjo consists of 3 applications namely hospital applications, laboratory applications, pharmaceutical applications. Display on the system is still simple. And in this system there is no feature of financial recapitulation.

## 4. CONCLUSION AND FURTHER RESEARCH

### 4.1 Conclusion

In this research has resulted in accounting information system that can calculate patient bill, can calculate doctor salary and make financial recapitulation. With the existence of this computerized accounting information system the hospital pku muhammadiyah kutoarjo easier in the calculation of patient bills, doctor salaries and make financial recapitulation. Although there are still shortcomings in this accounting information system but it is functioning well.

### 4.2 Further Research

When the database is not able to be accessed because the data is overloaded then the database must be backup first. Given this accounting information system is a system for hospitals that usually have a lot of data. In addition, the security feature of the login system is very important because the data available in the hospital is very private. For further research please pay attention on login system security. For details of the bill the new patient can calculate the hospital room rent, medical cost, consumption costs, labor costs, other cost, and doctor visit fees for further research to be completed with patient billing details.

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